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From:

Sent: Friday, March 11, 2011 3:52:16 PM

To:

Cc:

Subject: FW: LLC wrongful levy case

this is to confirm your opinion that the Service can't levy on the property of a disregarded LLC to satisfy the tax liability of the LLC's sole member. As you've noted the sole member has no ownership interest in LLC's property under local law and disregarding the LLC for federal tax purposes doesn't allow the Service to disregard the entity for purposes of collection.